



DONELAN CLEARY
WOOD & MASER, P.C.

RECORDATION NO. *W-37-A*
FILED
DEC 23 '98 1-03 PM

RECEIVED
SURFACE TRANSPORTATION
BOARD

DEC 23 1 03 PM '99

December 23, 1998

Counterparts - J. Maser

BY HAND

Honorable Vernon A. Williams
Secretary, Surface Transportation Board
1925 K Street, N.W., Room 704
Washington, DC 20423-0001

Dear Secretary Williams:

On behalf of Cargill, Incorporated, I submit for filing and recording under 49 U.S.C. § 11301(a) and the regulations promulgated thereunder, executed counterparts of a secondary document, not previously recorded, entitled Memorandum of Assignment Agreement ("Memorandum of Assignment"), dated as of December 11, 1998.

The parties to the Memorandum of Assignment are as follows:

Firststar Equipment Finance Corporation (f/k/a ASSIGNOR/TRANSFEROR
Cargill Leasing Corporation)
400 Highway 169 South
Suite 300
St. Louis, MN 55426

Cargill, Incorporated ASSIGNEE/TRANSFeree
15407 McGinty Road West
Wayzata, MN 55391-2399

Assignor/Transferor and Assignee/Transferee have entered into that certain Assignment and Assumption Agreement ("Assignment"), dated as of July 15, 1998, whereby Assignor/Transferor assigned to Assignee/Transferee its right, title and interest in and to, among other things, that certain Security Agreement - Trust Deed dated as of May 15, 1991 (Recordation No. W-37). The parties desire to show for the public record the Assignment, and accordingly have caused this Memorandum of Assignment to be executed by their officers thereunto duly authorized and recorded with the Board. The said Memorandum of Assignment should be recorded as "W-37-A."

The equipment covered by the said Assignment is the equipment covered in the above-mentioned Security Agreement - Trust Deed.

ATTORNEYS AND COUNSELORS AT LAW

1100 New York Avenue, Suite 750, N.W., Washington, D.C. 20005-3934, Tel: 202-371-9500, Fax: 202-371-0900

A short summary of the Memorandum of Assignment to appear in the STB Index is as follows:

“Memorandum of Assignment Agreement.”

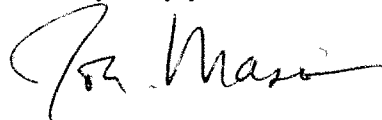
Please index separately under the above-mentioned Assignee/Transferee in the STB “Vendee/Assignee” Index Book (“white pages”) as follows:

Index under Cargill, Incorporated saying “See Recordation No. W-37-A.”

Enclosed is a check in the amount of twenty-six dollars (\$26.00) in payment of the filing fees.

Once the filing has been made, please return to the bearer the stamped counterparts of the document not required for filing purposes, together with the fee receipt, the letter from the STB acknowledging the filing and the extra copies of this letter of transmittal.

Very truly yours,

A handwritten signature in black ink, appearing to read "John K. Maser III". The signature is fluid and cursive, with a large initial "J" and "M".

John K. Maser III
*Attorney for Cargill, Incorporated
for the purpose of this filing.*

Enclosures
1200-140

SURFACE TRANSPORTATION BOARD
WASHINGTON, D.C. 20423-0001

OFFICE OF THE SECRETARY

John K. Maser III
DCWM
1100 New York Ave., NW., Ste. 750
Washington, DC., 20005-3934

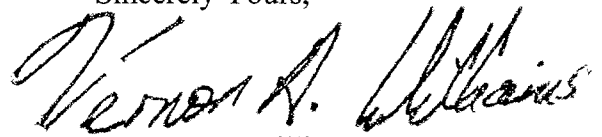
Dear Sir:

The enclosed document(s) was recorded pursuant to the provisions of 49 U.S.C. 11301

and 49 CFR 1177.3(c), on 12/23/98 at 1:03 PM , and

assigned recordation number(s). W-36-C and W-37-A.

Sincerely Yours,

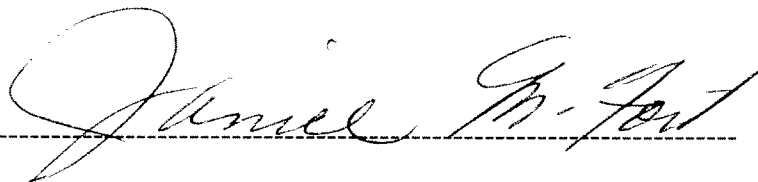

Vernon A. Williams

Enclosure(s)

52.00

\$_____ The amount indicated at the left has been received in payment of a fee in connection with a document filed on the date shown. This receipt is issued for the amount paid. In the event of an error or any questions concerning this fee, you will receive a notification after the Surface Transportation Board has an opportunity to examine your document.

Signature-----



RECORDATION NO. W-37-A FILED pm

DEC 23 '98

1-03 AM MEMORANDUM OF ASSIGNMENT AGREEMENT

MEMORANDUM OF ASSIGNMENT AGREEMENT dated as of December 11, 1998, between Firststar Equipment Finance Corporation (f/k/a Cargill Leasing Corporation), a Delaware corporation, having its principal place of business at 400 Highway 169 South, Suite 300, St. Louis Park, MN 55426, as transferor ("Transferor"), and Cargill, Incorporated, a Delaware corporation, having its principal place of business at 15407 McGinty Road West, Wayzata, MN 55391-2399, as transferee ("Transferee").

WHEREAS, Transferor and Transferee have entered into that certain Assignment and Assumption Agreement (the "Assignment") dated as of July 15, 1998 whereby Transferor assigned to Transferee, its right, title and interest in and to, among other things, the Charter Agreement dated as of May 15, 1991 (Recordation No. W-36), the Charter Supplement No. 1 dated May 31, 1991 (Recordation No. W-36-A), the Security Agreement-Trust Deed dated as of May 15, 1991 (Recordation No. W-37) and the First Amendment to Charter Agreement / Charter Supplement No. 1 dated as of February 26, 1996 (Recordation No. W-36-B).

IN WITNESS WHEREOF, the parties desire to show for the public record the Assignment, and accordingly have caused this memorandum to be executed by their officers thereunto duly authorized, as of the date first above written.

FIRSTAR EQUIPMENT FINANCE
CORPORATION (f/k/a Cargill
Leasing Corporation)
as Transferor

By: Thomas D Russett
Name: Thomas D Russett
Title: Operations Manager

CARGILL, INCORPORATED
as Transferee

By: [Signature]
Authorized Signatory

STATE OF MINNESOTA)
) ss:
 COUNTY OF HENNEPIN)

On this 15 day of December, 1998, personally appeared before me,
Thomas D. Russett who being by me duly sworn, did say that
 (s)he is a Operations Manager of Firststar Equipment Finance Corporation,
 a Delaware corporation, that the foregoing instrument was signed on behalf of said
 corporation by authority of its Board of Directors, and (s)he acknowledged that the
 execution of the foregoing instrument was the free act and deed of said corporation.

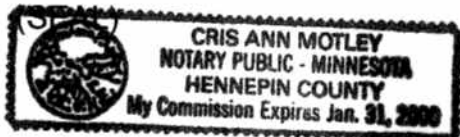
(SEAL)

Kimberly J. Hoop
 Notary Public
 My Commission Expires:



STATE OF MINNESOTA)
) ss:
 COUNTY OF HENNEPIN)

On this 11th day of December, 1998, personally appeared before me, Jeffery D.
 Leu, who being by me duly sworn, did say that he is an authorized signatory of Cargill,
 Incorporated, a Delaware corporation, that the foregoing instrument was signed on
 behalf of said corporation by authority of its Board of Directors, and he acknowledged
 that the execution of the foregoing instrument was the free act and deed of said
 corporation.



Cris Ann Motley
 Notary Public
 My Commission Expires: 1-31-2000